

AMENDMENTS TO THE SPECIFICATION

Please insert a sub-heading on page 1, line 3 as follows:

Background of the invention

Please delete the sub-headings on page 1, lines 28-29 as follows:

~~Disclosure of Invention~~

~~Problems that Invention is to Solve~~

Please amend paragraph [0006] on page 2 as follows:

[0006] Now it is assumed that a decoder is expected to decode only the first coded signal 901. ~~For example~~For example, a decoder in a cellular phone or the like designed presuming only two-channel reproduction obtains and decodes the first coded signal 901. And then the decoder is expected to skip the second coded signal 902. ~~However~~However, it is not possible to obtain the size of the second coded signal 902 easily due to the following reason, so that it is not easy to skip the second coded signal 902. The frame size of each frame can be obtained easily by analyzing the frame header information 900 of each frame. However the code size of the first coded signal 901 is variable for each frame as exemplified in the figure, and thus the code size of the second coded signal 902 is naturally variable. Hence the code size of the second coded signal 902 can be found only by deducting the code size of the first coded signal 901 of the frame from the frame size of the frame concerned. Consequently at the time of decoding the first coded signal 901, the code size of the first coded signal 901 needs calculations each time. As a result, there exists a problem that a large volume of operation resources needs to be spent undesirably.

Please amend the sub-heading on page 3, line 25 as follows:

~~Problems that Invention is to Solve~~Summary of the Invention

Please delete the sub-heading on page 6, line 19 as follows:

Effects of the Invention

Please amend the sub-heading on page 10, line 31 as follows:

~~Best Mode for Carrying Out~~Detailed Description of the Invention

Please delete the sub-heading on page 29, line 15 as follows:

Industrial Applicability